## 2001 MICHIGAN SBT Miscellaneous Credits

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

| 1. Name  |                   | 2. Federal Employer ID No. (FEIN) or TR No. |                      |     |  |
|--|-------------------|---|----------------------|-----|--|
| Read the instructions to be sure you are eligible before you claim ar      | ny of these cred  | dits  |                      |     |  |
| A. REFUNDABLE CREDITS  | 1, 01 111030 0160 | ano.  |                      |     |  |
| 1 Enter the MEGA Employment Tax Credit from your Annual Ta                 | ax Credit Certif  | icate                                       | 1                    | .00 |  |
| 2 Enter the amount of <b>WDSB Credit</b> allowed by the Bureau of W        |                   |   |                      |     |  |
| 3 Subtotal. Add lines 1 and 2  |                   |   |                      |     |  |
|  |                   |   |                      |     |  |
| THE APPRENTICESHIP CREDIT  | Α                 |   | В                    | С   |  |
| 4 Enter all payroll and wages paid to each apprentice. Include             |                   |   |                      |     |  |
| the value of fringes and other payroll expenses paid 4                     |                   |   |                      |     |  |
| 5 Multiply line 4 by 50% 5   |                   |   |                      |     |  |
| 6 Enter all educational costs paid for each apprentice                     |                   |   |                      |     |  |
| during the tax year6   |                   |   |                      |     |  |
| 7 Add lines 5 and 6 7  |                   |   |                      |     |  |
| 8 Enter the smaller of line 7 or \$2,000 8                                 | <u> </u>          |   |                      |     |  |
| 9 Apprenticeship Credit. Add line 8 across                                 |                   |   | 9                    | .00 |  |
| 10 TOTAL REFUNDABLE CREDITS  |                   |   |                      | 00  |  |
| Add lines 3 and 9. Enter here and on your C-8000, line 53 or C-            | 8044, line 20     | <u> </u>                                    | 10                   | .00 |  |
| B. NONREFUNDABLE CREDITS   |                   |   |                      |     |  |
|  |                   | 11  | .00                  |     |  |
| 11 Enter the amount from your C-8000, line 45                              |                   |   |                      |     |  |
| 12 Enter the amount of your Unincorporated Credit from C-8000, li          | ne 46             | 12  |                      | .00 |  |
| 13 Tax After Unincorporated Credit. Subtract line 12 from line 1           | 1                 |   | 13                   |     |  |
| THE ENTERPRISE ZONE CREDIT. This credit is available only to c             |                   | cated in Benton                             | Harbor.              |     |  |
| If you are not claiming this credit, carry the amount from line 13 to line |                   |   |                      |     |  |
| Street Address of Property or Parcel No.:                                  |                   |   |                      |     |  |
| 14 Enter the average value of property located within the zone             | 14                | .00   |                      |     |  |
| 15 Multiply rentals within the zone by 8 and enter the result              |                   |   |                      |     |  |
| 16 Total property value within the zone. Add lines 14 and 15               |                   |   | .00                  |     |  |
| 17 Enter the average value of all Michigan property                        |                   |   |                      |     |  |
| 18 Multiply Michigan rentals by 8 and enter the result                     |                   |   |                      |     |  |
| 19 Add lines 17 and 18   |                   |   | .00                  |     |  |
| 20 Divide line 16 by line 19   |                   |   |                      |     |  |
| 21 Enter the total payroll within the zone                                 |                   |   |                      |     |  |
| 22 Enter the total Michigan payroll  | 22                | .00   |                      |     |  |
| 23 Divide line 21 by line 22   |                   |   | %                    |     |  |
| 24 Add lines 20 and 23   |                   |   |                      |     |  |
| 25 Divide line 24 by 2. If you have only one factor, enter the amour       |                   |   |                      |     |  |
| 26 Enterprise Zone Credit. Multiply line 13 by line 25                     |                   |   |                      | .00 |  |
| 27 <b>Tax After Enterprise Zone Credit.</b> Subtract line 26 from line 1   |                   |   |                      |     |  |
| If this amount is less than zero, enter zero.                              |                   |   | 27                   | .00 |  |
|  |                   |   |                      |     |  |
| THE MEGA BUSINESS ACTIVITY CREDIT. If you are not claiming                 | this credit, carr | y the amount fro                            | om line 27 to line 3 | 34. |  |
| 28 Enter the MEGA Business Activity Credit from your Annual Tax            | Credit Certifica  | ate 28                                      | .00                  |     |  |
| 29 Enter any unused credit from the previous years                         |                   |   |                      |     |  |
| 30 Total Available Credit. Add lines 28 and 29                             |                   |   |                      |     |  |
| 31 <b>MEGA Business Activity Credit.</b> Enter the amount from line 2      |                   |   |                      | .00 |  |
| 32 Tax After MEGA Business Activity Credit. Subtract line 31 from          |                   | - <del> </del>                              |                      |     |  |
| If this amount is less than zero, enter zero                               |                   |   | 32                   | .00 |  |
| 33 Credit Forward. If line 30 is greater than line 27, enter the differ    |                   |   |                      |     |  |



|      | _ , ,, , , , , , , , , , , , , , , , ,                                 |                |                  |                |                       | 00  |
|------|--|----------------|------------------|----------------|-----------------------|-----|
|      | Enter the amount from line 27 or 32                                    |                |                  |                |                       |     |
|      | If you have an Apprenticeship Credit, enter the amount from lin        |                |                  |                | 35                    | .00 |
| 36   | Tax After Apprenticeship Credit. Subtract line 35 from line 34         |                |                  |                |                       | 00  |
|      | If this amount is less than zero, enter zero                           |                |                  |                |                       | .00 |
|      | RENAISSANCE ZONE CREDIT. If you are not claiming this cre              |                |                  | m line 36 to   | ine 50.               |     |
|      | et Address of Property or Parcel No.:                                  |                |                  |                | _                     |     |
| 37   | Enter the average value of property located within the zone            |                |                  | •              |                       |     |
| 38   | Multiply rentals within the zone by 8 and enter the result             |                |                  | •              | 00                    |     |
| 39   | Total property value within the zone. Add lines 37 and 38              |                |                  |                | .00                   |     |
| 40   | Enter the average value of all Michigan property                       |                |                  |                |                       |     |
| 41   | Multiply Michigan rentals by 8 and enter the result                    |                |                  |                | 22                    |     |
| 42   | Add lines 40 and 41  |                |                  |                | • •                   |     |
| 43   | Divide line 39 by line 42  |                |                  |                | <u>%</u>              |     |
| 44   | Enter the total payroll for services performed within the zone $\dots$ |                |                  |                |                       |     |
| 45   | Enter the total Michigan payroll                                       |                |                  |                | 0/                    |     |
| 46   | Divide line 44 by line 45  |                |                  | 46             |                       |     |
| 47   |  |                |                  |                |                       |     |
| 48   | , ,  |                |                  |                |                       |     |
|      | Renaissance Zone Credit. Multiply line 48 by line 36                   |                |                  |                |                       | .00 |
|      | Tax After Renaissance Zone Credit. Subtract line 49 from line          |                |                  |                |                       | .00 |
|      | MICHIGAN HISTORIC PRESERVATION CREDIT. If you are no                   |                |                  |                |                       | 53. |
| 51   | Total Available Credit. Enter the amount from 3581, line 10            |                |                  | 51             | .00                   |     |
| 52   | Michigan Historic Preservation Credit. Enter the amount from           | m line 50 or   | 51, whichev      | er is smaller  | 52                    | .00 |
| 53   | Tax After Michigan Historic Preservation Credit. Subtract lin          | e 52 from lii  | ne 50.           |                |                       |     |
|      | If less than zero, enter zero  |                |                  |                |                       | .00 |
| 54   | Credit Forward. If line 51 is greater than line 50, enter the differ   | ence           |                  | 54             | .00                   |     |
| THE  | LOW-GRADE HEMATITE PELLET CREDIT. If you are not clain                 | ming this cre  | edit, carry the  | amount fron    | n line 53 to line 57. |     |
| 55   | Total available credit. Enter the number of long tons                  |                | x \$1.00         | 55             | .00                   |     |
|      | Low-grade Hematite Pellet Credit. Enter the amount from line           |                |                  | r is smaller   | 56                    | .00 |
| 57   | Tax After Low-grade Hematite Pellet Credit. Subtract line 56           | from line 53   | 3.               |                |                       |     |
|      | If less than zero, enter zero  |                |                  |                | 57                    | .00 |
| 58   | Credit Forward. If line 55 is greater than line 53, enter the differ   | ence           |                  | 58             | .00                   |     |
| THE  | BROWNFIELD CREDIT. If you are not claiming either the old o            | r new brow     | nfield credit,   | go to line 71. |                       |     |
| 59   | Enter the subtotal of your MEGA and WDSB credits from line 3           |                |                  |                | 59                    | .00 |
| 60   | Tax After MEGA Employment Tax Credit and WDSB Credit.                  | Subtract lin   | ne 59 from lin   | e 57.          |                       |     |
|      | If less than zero, enter zero  |                |                  |                |                       | .00 |
| THE  | OLD" BROWNFIELD CREDIT. If you have no previous years                  | unused cred    | dit, carry the a | amount from    | line 60 to line 63.   |     |
| Stre | et Address of Property or Parcel No.:                                  |                |                  |                | _                     |     |
| 61   | Enter any unused credit from the previous years                        |                |                  | 61             | .00                   |     |
| 62   | Old Brownfield Credit. Enter the amount from line 60 or line 6         | 1, whicheve    | er is smaller    |                | 62                    |     |
| 63   | Tax After Old Brownfield Credit. Subtract line 62 from line 60         | . If less thai | n zero, enter    | zero           | 63                    | .00 |
| 64   | Credit Forward. If line 61 is greater than line 60, enter the differ   | ence           |                  | 64             | .00                   |     |
| THE  | "NEW" BROWNFIELD CREDIT. If you are not claiming this cre              | dit, go to lin | ne 71.           |                |                       |     |
| 65   | Enter the amount of available credit from the SBT Brownfield R         | edevelopme     | ent              |                |                       |     |
|      | Credit Certificate of Completion or the amount of credit from the      | SBT Brow       | nfield           |                |                       |     |
|      | Credit Assignment form   |                |                  | 65             | .00                   |     |
| 66   | Enter any unused credit from the previous years                        |                |                  | 66 _/_/_       | ///                   |     |
| 67   | Total Available Credit. Add lines 65 and 66                            |                |                  | 67             | .00                   |     |
| 68   | New Brownfield Credit. Enter the amount from line 63 or 67 w           | hichever is    | smaller          |                | 68                    | .00 |
| 69   | Tax After New Brownfield Credit. Subtract line 68 from line 6          | 3.             |                  |                |                       |     |
|      | If this amount is less than zero, enter zero                           |                |                  |                | 69                    | .00 |
| 70   | Credit Forward. If line 67 is greater than line 63, enter the differ   |                |                  |                |                       |     |
|      | -<br>-   |                |                  |                |                       |     |
|      | TOTAL NONREFUNDABLE CREDITS  |                |                  |                |                       |     |
| 71   | Add lines 26, 31, 40, 52, 56, 62 and 68. Enter here and on your        | C 8000 lin     | 0.47             |                | 71                    | .00 |